

2/7/2024

Resolution 23-34

APPORTIONING TAXES FOR 2023

WHEREAS, it is the statutory duty of the St. Clair County Board of Commissioners, at its annual session in October of each year, to determine the amount of money to be raised for County purposes, and to apportion such amount; and

WHEREAS, it is further their duty to apportion the amount of state tax and indebtedness of the County to the State among the several townships and other taxing bodies of the County in proportion to the valuation of the taxable property therein, real and personal, as determined by it, which determination and apportionment shall be entered at large on its record; and


WHEREAS, the Board of Commissioners, by law, is required to direct that the several amounts of money proposed to be raised, as provided by statute, shall be spread upon the assessment rolls of the townships and cities.

NOW THEREFORE BE IT RESOLVED:

1. That the St. Clair County Board of Commissioners does hereby adopt the St. Clair County Tax Report for the year 2023.
2. That the apportionment and millage of taxes are to be spread in accordance with the statute in such case made and provided, as evidenced by the St. Clair County Tax Report for the year 2023.
3. That the St. Clair County Tax Report is marked Exhibit "A", attached hereto, and made a part of hereof by reference.
4. All resolutions and parts of resolutions in conflict with this resolution are to the extent of the conflict, hereby rescinded.


DATED: October 19, 2023


Reviewed and Approves as to Form by:




 Gary A. Fletcher
 County Corporation Counsel
 511 Fort Street, Suite 101
 Port Huron, MI 48060

ST. CLAIR COUNTY
BOARD OF COMMISSIONERS







County and Local Unit's Values for 2023 Apportionment Report

County Name	Taxable Value	County Allocated / SET Rate / SET	Est. County Allocated / SET Tax Dollars	County Extra Voted Operating Rate	Est. County EV Oper. Tax Dollars	Total County Debt Rate	Est. County Debt Tax Dollars	Total Est. County Tax Dollars	Total RenZone Taxable Value
Saint Clair	7,565,051,397.00	5.3153	40,210,517.69	3.8020	28,762,325.39	0.0000	0.00	68,972,843.08	0.00
STATE ED. TAX	6,918,512,997.00	6.0000	41,511,077.98	0.0000	0.00	0.0000	0.00	0.00	0.00
Local Unit Name									
Townships									
Cities									
Villages									
Listed Alphabetically	Taxable Value	Total Allocated / Charter Rate	Est. Local Allocated / Charter Tax Dollars	Total Other Extra Voted / General Law Operating Rate	Est. Local EV / GL Oper. Tax Dollars	Total Debt Rate	Est. Local Debt Tax Dollars	Total Est. Local Tax Dollars	Total RenZone Taxable Value
Berlin	143,255,530.00	0.6957	99,662.87	2.1669	310,420.41	0.0000	0.00	410,083.28	0.00
Brockway	74,604,735.00	0.7864	58,669.16	3.4968	260,877.84	0.0000	0.00	319,547.00	0.00
Burchville	165,821,666.00	0.6376	105,727.89	2.9051	481,728.52	0.0000	0.00	587,456.41	0.00
Casco	202,791,181.00	0.7556	153,229.02	0.9742	197,559.17	0.0000	0.00	350,788.19	0.00
China	519,141,388.00	1.0000	519,141.39	1.2000	622,969.67	0.0000	0.00	1,142,111.06	0.00
Clay	590,806,039.00	0.5091	300,779.35	0.0000	0.00	0.0000	0.00	300,779.35	0.00
Clyde	203,627,706.00	0.6391	130,138.47	0.9748	198,496.29	0.0000	0.00	328,634.76	0.00
Columbus	237,064,807.00	0.7317	173,460.32	0.0000	0.00	0.0000	0.00	173,460.32	0.00
Cottrellville	162,908,544.00	0.6808	110,908.14	0.0000	0.00	0.0000	0.00	110,908.14	0.00
East China	727,654,944.00	4.4208	3,216,816.98	0.0000	0.00	0.0000	0.00	3,216,816.98	0.00
Emmett	100,085,576.00	0.7057	70,630.39	2.0000	200,171.15	0.0000	0.00	270,801.54	0.00
Fort Gratiot	512,317,134.00	0.6864	351,654.48	3.6515	1,870,726.01	0.0000	0.00	2,222,380.49	0.00
Grant	79,666,220.00	0.7650	60,944.66	3.9486	314,570.04	0.0000	0.00	375,514.70	0.00
Greenwood	177,758,010.00	0.9687	172,194.18	2.0000	355,516.02	0.0000	0.00	527,710.20	0.00
Ira	300,003,260.00	0.6972	209,162.27	4.0000	1,200,013.04	0.0000	0.00	1,409,175.31	0.00
Kenockee	103,552,744.00	0.6947	71,938.09	2.7857	288,466.88	0.0000	0.00	360,404.97	0.00
Kimball	325,694,131.00	0.7465	243,130.67	1.5000	488,541.20	0.0000	0.00	731,671.87	0.00
Lynn	59,648,265.00	0.7805	46,555.47	0.9727	58,019.87	0.0000	0.00	104,575.34	0.00
Mussey	142,697,704.00	0.8220	117,297.51	1.4642	208,937.98	0.0000	0.00	326,235.49	0.00
Port Huron	300,247,565.00	2.0000	600,495.13	4.8545	1,457,551.80	0.0000	0.00	2,058,046.93	0.00
Riley	152,443,118.00	0.6735	102,670.44	0.0000	0.00	0.0000	0.00	102,670.44	0.00
Saint Clair	412,512,196.00	0.7238	298,576.33	0.0000	0.00	0.0000	0.00	298,576.33	0.00
Wales	151,402,045.00	0.6813	103,150.21	0.9000	136,261.84	0.0000	0.00	239,412.05	0.00
Marine City	121,896,028.00	15.7007	1,913,852.97	0.0000	0.00	0.0000	0.00	1,913,852.97	0.00
Marysville	446,619,330.00	16.1100	7,195,037.41	0.0000	0.00	0.0000	0.00	7,195,037.41	0.00
Memphis	8,676,992.00	13.4814	116,978.00	4.7807	41,482.10	0.0000	0.00	158,460.10	0.00
Port Huron	727,792,144.00	11.1391	8,106,949.47	6.5440	4,762,671.79	0.0000	0.00	12,869,621.26	0.00
St. Clair	242,159,423.00	12.8641	3,115,163.03	3.4410	833,270.57	0.0000	0.00	3,948,433.60	0.00
Yale	40,647,949.00	14.2094	577,582.97	4.7411	192,715.99	1.7500	71,133.91	841,432.87	0.00
Algonac	131,136,874.00	12.9446	1,697,514.38	0.0000	0.00	0.0000	0.00	1,697,514.38	0.00
Richmond	418,149.00	15.6637	6,549.76	0.0000	0.00	0.0000	0.00	6,549.76	0.00
CAPAC	44,264,176.00	13.2659	587,204.13	2.0000	88,528.35	0.0000	0.00	675,732.48	0.00
EMMETT	8,180,766.00	7.0000	57,265.36	0.0000	0.00	0.0000	0.00	57,265.36	0.00

Authorities

Authority (Dist. Libraries, DDAs, Transit, Metro, Fire, etc.)	Taxable Value	Total Operating Rate	Est. Authority Oper. Tax Dollars	Total Debt Rate	Est. Authority Debt Tax Dollars	Est. Total Authority Tax Dollars	Total RenZone Taxable Value
DDA - PORT HURON	83,483,038.00	1.9874	165,914.19	0.0000	0.00	165,914.19	0.00

Local K12 School Districts

Local K12 School District Name	Total Taxable Value	Total NonHomestead Taxable Value	Total Commercial Personal Taxable Value	Supplemental Rate	Supplemental Tax Dollars	Non Homestead Operating Rate	Est. NH Operating Tax Dollars	Total Debt / Sinking Fund / Bldg Site Rate	Est. Debt / Sinking Fund / Bldg Site Tax Dollars	Total Recreational Rate	Est. Recreational Tax Dollars	Total Est. Local Tax Dollars	Total Taxable Value	Non Homestead Comm Pers. Operating Rate
ALGONAC COMMUNITY SCH DIST	830,672,826.00	282,899,384.00	4,225,900.00	0.0000	0.00	18.0000	5,117,590.31	4.6787	3,886,468.92	0.0000	0.00	3,004,019.23	0.00	6.0000
ALMONT COMMUNITY SCHOOLS	49,878,165.00	6,247,834.00	79,300.00	0.0000	0.00	18.0000	112,396.81	8.9303	445,626.98	0.0000	0.00	558,563.79	0.00	6.0000
ANCHOR BAY SCHOOL DISTRICT	190,903,985.00	60,320,554.00	1,891,300.00	0.0000	0.00	18.0000	1,097,117.77	10.0000	1,493,284.15	0.0000	0.00	3,006,157.62	0.00	6.0000
ARMADA AREA SCHOOLS	57,580,889.00	6,447,618.00	227,700.00	0.0000	0.00	18.0000	18,732.42	5.7500	45,244.15	0.0000	0.00	568,667.47	0.00	6.0000
BROWN CITY COMM SCHOOL DIST	9,246,090.00	2,048,992.00	0.00	0.0000	0.00	17.2956	36,876.46	3.9500	53,165.02	0.0000	0.00	90,041.48	0.00	5.2366
CAPAC COMMUNITY SCH DISTRICT	333,924,761.00	61,419,798.00	2,716,300.00	0.0000	0.00	18.0000	1,072,303.50	3.2956	1,319,002.81	0.0000	0.00	2,391,906.31	0.00	6.0000
CROSSWELL LEXINGTON COMM SD	82,465,955.00	22,324,461.00	11,300.00	0.0000	0.00	18.0000	406,717.70	1.7400	271,741.52	0.0000	0.00	678,459.22	0.00	6.0000
EAST CHINA TWP SCHOOL DIST	2,279,537,711.00	706,864,875.00	21,093,300.00	0.0000	0.00	18.0000	12,828,693.95	8.0989	3,966,604.42	0.0000	0.00	16,795,494.37	0.00	6.0000
MARYSVILLE PUBLIC SCH DIST	632,319,384.00	7,874,800.00	1,817,000.00	0.0000	0.00	18.0000	4,151,981.36	5.6385	5,121,725.48	0.0000	0.00	9,273,706.84	0.00	6.0000
MEMPHIS COMMUNITY SCHOOLS	2,129,318,472.00	57,670,195.00	817,500.00	0.0000	0.00	18.0000	13,866,254.36	3.0500	6,494,421.34	0.0000	0.00	23,380,675.70	0.00	6.0000
PICKETTSVILLE COMM DIST	231,980,803.00	67,171,349.00	53,336,800.00	0.0000	0.00	17.9244	1,210,806.16	6.9500	1,612,336.08	0.0000	0.00	2,823,142.24	0.00	5.9244
PUBLIC SQUARE COMMUNITY SCHOOLS	518,944,284.00	163,533,929.00	1,147,800.00	0.0000	0.00	18.0000	2,950,126.72	5.2946	2,747,602.41	0.0000	0.00	5,697,729.13	0.00	6.0000
YALE PUBLIC SCHOOLS			1,096,000.00	0.0000	0.00									

Community College and Intermediate School Districts

Community College Name	Taxable Value	Total Operating Rate	Est. Community College Oper. Tax Dollars	Total Debt Rate	Est. Community College Debt Tax Dollars	Est. Total Community College Tax Dollars	Total RenZone Taxable Value
ST CLAIR CC	6,942,995,610.00	1.8820	13,066,717.74	0.0000	0.00	13,066,717.74	0.00

Intermediate School District Name	Taxable Value	ISD Allocated Rate	Est. ISD Allocated Tax Dollars	ISD Total EV Operating Rate	Est. ISD EV Operating (Spec Ed/Voc/Enh) Tax Dollars	ISD Total Debt Rate	Est. ISD Debt Tax Dollars	Est. Total ISD Tax Dollars	Total RenZone Taxable Value
LAPEER	49,878,165.00	0.1782	8,888.29	2.6228	130,820.45	0.0000	0.00	139,708.74	0.00
MACOMB	480,475,677.00	0.1913	91,915.00	4.4387	2,132,687.39	0.0800	38,438.05	2,263,040.44	0.00
SANILAC	91,701,945.00	0.2026	18,578.81	2.3525	215,728.83	0.0000	0.00	234,307.64	0.00
ST. CLAIR	6,942,995,610.00	0.1930	1,339,998.15	3.2236	22,381,440.65	0.0000	0.00	23,721,438.80	0.00

2023 Local Unit Tax Rates

Township / City	Village	School Code	Local School District	Total Homestead		Total		Total Homestead		Total	
				Property Tax Rate	NonHomestead	Property Tax Rate	NonHomestead	Property Tax Rate	NonHomestead	Property Tax Rate	NonHomestead
Berlin		44020	ALMONT COMMUNITY SCHOOLS	29.7112	47.7112	29.7112	47.7112	31.2112	49.2112	31.2112	49.2112
Berlin		50050	ARMADA AREA SCHOOLS	30.5266	48.5266	30.5266	48.5266	32.0266	50.0266	32.0266	50.0266
Berlin		74040	CAPAC COMMUNITY SCH DISTRICT	27.2285	44.4651	27.2285	44.4651	28.7285	45.9651	28.7285	45.9651
Brockway		74040	CAPAC COMMUNITY SCH DISTRICT	28.6491	45.8857	28.6491	45.8857	28.6491	45.8857	28.6491	45.8857
Brockway		74130	YALE PUBLIC SCHOOLS	29.9937	47.9937	29.9937	47.9937	29.9937	47.9937	29.9937	47.9937
Burtchville		74010	PORT HURON AREA SCHOOL DIST	27.0086	45.0086	27.0086	45.0086	27.0086	45.0086	27.0086	45.0086
Burtchville		76080	CROSSWELL LEXINGTON COMM SD	24.5107	42.5107	24.5107	42.5107	24.5107	42.5107	24.5107	42.5107
Casco		50040	ANCHOR BAY SCHOOL DISTRICT	31.5571	49.5571	31.5571	49.5571	31.5571	49.5571	31.5571	49.5571
Casco		50180	RICHMOND COMMUNITY SCHOOLS	28.5071	46.4315	28.5071	46.4315	28.5071	46.4315	28.5071	46.4315
Casco		74050	EAST CHINA TWP SCHOOL DIST	23.8857	41.8857	23.8857	41.8857	23.8857	41.8857	23.8857	41.8857
China		74050	EAST CHINA TWP SCHOOL DIST	24.3559	42.3559	24.3559	42.3559	24.3559	42.3559	24.3559	42.3559
Clyde		74030	ALGONAC COMMUNITY SCH DIST	25.6037	43.6037	25.6037	43.6037	32.5787	50.5787	32.5787	50.5787
Clyde		74010	PORT HURON AREA SCHOOL DIST	25.0798	43.0798	25.0798	43.0798	25.0798	43.0798	25.0798	43.0798
Clyde		74130	YALE PUBLIC SCHOOLS	27.3244	45.3244	27.3244	45.3244	27.3244	45.3244	27.3244	45.3244
Columbus		50180	RICHMOND COMMUNITY SCHOOLS	27.5090	45.4334	27.5090	45.4334	27.5090	45.4334	27.5090	45.4334
Columbus		74050	EAST CHINA TWP SCHOOL DIST	22.8876	40.8876	22.8876	40.8876	22.8876	40.8876	22.8876	40.8876
Columbus		74100	MARYSVILLE PUBLIC SCH DIST	29.2475	47.2475	29.2475	47.2475	29.2475	47.2475	29.2475	47.2475
Columbus		74120	MEMPHIS COMMUNITY SCHOOLS	26.7861	44.7861	26.7861	44.7861	26.7861	44.7861	26.7861	44.7861
Cottrellville		74050	EAST CHINA TWP SCHOOL DIST	22.8367	40.8367	22.8367	40.8367	24.3367	42.3367	24.3367	42.3367
East China		74050	EAST CHINA TWP SCHOOL DIST	26.5767	44.5767	26.5767	44.5767	26.5767	44.5767	26.5767	44.5767
Emmett		74040	CAPAC COMMUNITY SCH DISTRICT	27.0716	44.3082	27.0716	44.3082	27.0716	44.3082	27.0716	44.3082
Emmett		74130	YALE PUBLIC SCHOOLS	28.4162	46.4162	28.4162	46.4162	28.4162	46.4162	28.4162	46.4162
Emmett	EMMETT	74130	YALE PUBLIC SCHOOLS	35.4162	53.4162	35.4162	53.4162	35.4162	53.4162	35.4162	53.4162
Fort Gratiot		74010	PORT HURON AREA SCHOOL DIST	27.8038	45.8038	27.8038	45.8038	30.6972	48.6972	30.6972	48.6972
Grant		74010	PORT HURON AREA SCHOOL DIST	28.1795	46.1795	28.1795	46.1795	28.1795	46.1795	28.1795	46.1795
Grant		74130	YALE PUBLIC SCHOOLS	30.4241	48.4241	30.4241	48.4241	30.4241	48.4241	30.4241	48.4241
Grant		76080	CROSSWELL LEXINGTON COMM SD	25.6816	43.6816	25.6816	43.6816	25.6816	43.6816	25.6816	43.6816
Greenwood		74130	YALE PUBLIC SCHOOLS	28.6792	46.6792	28.6792	46.6792	28.6792	46.6792	28.6792	46.6792
Greenwood		76080	CROSSWELL LEXINGTON COMM SD	23.9367	41.9367	23.9367	41.9367	23.9367	41.9367	23.9367	41.9367
Ira		50040	ANCHOR BAY SCHOOL DISTRICT	34.5245	52.5245	34.5245	52.5245	34.5245	52.5245	34.5245	52.5245
Ira		74030	ALGONAC COMMUNITY SCH DIST	29.7918	47.7918	29.7918	47.7918	29.7918	47.7918	29.7918	47.7918
Ira		74050	EAST CHINA TWP SCHOOL DIST	26.8531	44.8531	26.8531	44.8531	26.8531	44.8531	26.8531	44.8531
Kenockee		74010	PORT HURON AREA SCHOOL DIST	26.9463	44.9463	26.9463	44.9463	26.9463	44.9463	26.9463	44.9463
Kenockee		74120	MEMPHIS COMMUNITY SCHOOLS	29.5348	47.5348	29.5348	47.5348	29.5348	47.5348	29.5348	47.5348
Kenockee		74130	YALE PUBLIC SCHOOLS	29.1909	47.1909	29.1909	47.1909	29.1909	47.1909	29.1909	47.1909
Kimball		74010	PORT HURON AREA SCHOOL DIST	25.7124	43.7124	25.7124	43.7124	25.7124	43.7124	25.7124	43.7124
Kimball		74100	MARYSVILLE PUBLIC SCH DIST	30.7623	48.7623	30.7623	48.7623	30.7623	48.7623	30.7623	48.7623
Kimball		74120	MEMPHIS COMMUNITY SCHOOLS	28.3009	46.3009	28.3009	46.3009	28.3009	46.3009	28.3009	46.3009
Lynn		74040	CAPAC COMMUNITY SCH DISTRICT	26.1191	43.3557	26.1191	43.3557	26.1191	43.3557	26.1191	43.3557
Lynn		74130	YALE PUBLIC SCHOOLS	27.4637	45.4637	27.4637	45.4637	27.4637	45.4637	27.4637	45.4637
Lynn		76060	BROWN CITY COMM SCHOOL DIST	25.1756	43.1756	25.1756	43.1756	25.1756	43.1756	25.1756	43.1756
Mussey		74040	CAPAC COMMUNITY SCH DISTRICT	26.6521	43.8887	26.6521	43.8887	26.6521	43.8887	26.6521	43.8887
Mussey	CAPAC	74040	CAPAC COMMUNITY SCH DISTRICT	41.9180	59.1546	41.9180	59.1546	41.9180	59.1546	41.9180	59.1546
Port Huron		74010	PORT HURON AREA SCHOOL DIST	30.3204	48.3204	30.3204	48.3204	34.2364	52.2364	34.2364	52.2364
Riley		50050	ARMADA AREA SCHOOLS	28.3375	46.3375	28.3375	46.3375	28.6375	46.6375	28.6375	46.6375
Riley		74040	CAPAC COMMUNITY SCH DISTRICT	25.0394	42.2760	25.0394	42.2760	25.3394	42.5760	25.3394	42.5760
Riley		74120	MEMPHIS COMMUNITY SCHOOLS	26.7279	44.7279	26.7279	44.7279	27.0279	45.0279	27.0279	45.0279
Riley		74130	YALE PUBLIC SCHOOLS	26.3840	44.3840	26.3840	44.3840	26.6840	44.6840	26.6840	44.6840
Saint Clair		74050	EAST CHINA TWP SCHOOL DIST	22.8797	40.8797	22.8797	40.8797	22.8797	40.8797	22.8797	40.8797
Saint Clair		74100	MARYSVILLE PUBLIC SCH DIST	29.2396	47.2396	29.2396	47.2396	29.2396	47.2396	29.2396	47.2396
Wales		74010	PORT HURON AREA SCHOOL DIST	25.0472	43.0472	25.0472	43.0472	25.0472	43.0472	25.0472	43.0472
Wales		74100	MARYSVILLE PUBLIC SCH DIST	30.0971	48.0971	30.0971	48.0971	30.0971	48.0971	30.0971	48.0971
Wales		74120	MEMPHIS COMMUNITY SCHOOLS	27.6357	45.6357	27.6357	45.6357	27.6357	45.6357	27.6357	45.6357
Wales		74130	YALE PUBLIC SCHOOLS	27.2918	45.2918	27.2918	45.2918	27.2918	45.2918	27.2918	45.2918
Algonac		74030	ALGONAC COMMUNITY SCH DIST	38.0392	56.0392	38.0392	56.0392	38.0392	56.0392	38.0392	56.0392
Marine City		74050	EAST CHINA TWP SCHOOL DIST	37.8566	55.8566	37.8566	55.8566	37.8566	55.8566	37.8566	55.8566
Marysville		74050	EAST CHINA TWP SCHOOL DIST	38.2659	56.2659	38.2659	56.2659	38.2659	56.2659	38.2659	56.2659
Marysville		74100	MARYSVILLE PUBLIC SCH DIST	44.6258	62.6258	44.6258	62.6258	44.6258	62.6258	44.6258	62.6258
Memphis		74120	MEMPHIS COMMUNITY SCHOOLS	44.3165	62.3165	44.3165	62.3165	44.3165	62.3165	44.3165	62.3165
Port Huron		50180	PORT HURON AREA SCHOOL DIST	41.1490	59.1490	41.1490	59.1490	41.1490	59.1490	41.1490	59.1490
Richmond		50180	RICHMOND COMMUNITY SCHOOLS	42.4410	60.4410	42.4410	60.4410	42.4410	60.4410	42.4410	60.4410
St Clair		74050	EAST CHINA TWP SCHOOL DIST	38.4610	56.4610	38.4610	56.4610	38.4610	56.4610	38.4610	56.4610

Local Units' Special Assessment

Local Municipality (Twp/City/Vlg)	ALL Purpose(s) of Qualifying Special Assessment Millage Rates for the Local Municipality Listed	Total of All Special Assessment Rates Levied UNITWIDE
Berlin	Fire – 119	1.5000
Clay	Fire – 119	2.1250
Clay	Police/Public Safety – 115	4.8500
Cottrellville	Fire – 119	0.8808
Cottrellville	Police/Public Safety – 115	0.1192
Cottrellville	Roads – 114	0.5000
Fort Gratiot	Fire – 119	2.7390
Fort Gratiot	Street Lights – 113	0.1544
Port Huron	Police/Public Safety – 115	3.4500
Port Huron	Street Lights – 113	0.4660
Riley	Fire – 119	0.3000